

Title 3

REVENUE AND FINANCE

Chapters:

3.04 Property Tax Exemption

3.08 Alternative Veterans Exemption

3.12 Tax Exemptions for Pollution Control Facilities

Chapter 3.04

PROPERTY TAX EXEMPTION

Sections:

3.04.010 Purpose.

3.04.020 Requirements.

3.04.030 Conditions.

3.04.010 Purpose.

The purpose of this chapter is to grant a partial exemption from taxation to the assessed valuation of real property which is owned by certain persons with limited income who are sixty-five (65) years of age or over meeting the requirement set forth in Section 467 of the Real Property Tax Law, to the extent as provided in the following schedule:

Annual Income	Percentage of Assessed Valuation Exempt From Tax
Less than \$13,500	50%
\$13,501 to \$14,500	45%
\$14,501 to \$15,500	40%
\$15,501 to \$16,500	35%
\$16,501 to \$17,400	30%
\$17,401 to \$18,300	25%
\$18,301 to \$19,200	20%

(LL No. 1, 1998 § 1)

3.04.020 Requirements.

Real property owned by person sixty-five (65) years of age or over, or owned jointly by husband and wife where either spouse is sixty-five (65) years of age or over, shall be exempt from town taxes as set forth in Section 3.04.010 whereas the aforesaid section is subject to the following conditions:

- A. The owner or all of the owners must file an application annually in the assessor's office on forms prescribed by the State Board to be furnished by the assessor's office on or before the appropriate taxable status date or such time as may be hereafter fixed by law.
- B. The income of the owner or the combined income of the owners must not exceed the amounts as set forth in Section 3.04.010 for the income tax year immediately preceding the date of making application, or if no tax return is filed, the calendar year.
- C. Title to the property must be vested in the owner or one of the owners of the property for at least twenty-four (24) consecutive months prior to the date the application is filed.

- D. The property must be used exclusively for residential purposes, be occupied in whole or in part by the owners, and constitute the legal residence of the owners.

(LL No. 1, 1998 § 2)

3.04.030 Conditions.

This tax exemption shall be subject to the conditions set forth in Section 467 of the Real Property Tax Law.

(LL No. 1, 1998 § 3)

Chapter 3.08

ALTERNATIVE VETERANS EXEMPTION

Sections:

3.08.010 Purpose.

3.08.010 Purpose.

The purpose of this chapter is to provide that an exemption from real property taxes shall be granted pursuant to Section 458-a of the Real Property Tax Law of the state of New York.

(LL No. 3, 1993 § 1)

Chapter 3.12

TAX EXEMPTIONS FOR POLLUTION CONTROL FACILITIES

Sections:

3.12.010 Exemptions.

3.12.010 Exemptions.

Exempt from taxation to the extent provided for in Section 482 of the Real Property Tax Law of the state of New York are air pollution control facilities located within the town, Chemung County, New York to taxes and special ad valorem levies imposed for town or part town purposes.

(LL No. 2, 1974 § 1)